

**IN THE SPECIFICATION:**

Please replace the paragraph at page 4, ln. 27 - page 5, ln. 5 with the following amended paragraph:

Also, in the case where the silicon oxide nitride layer is formed by a CVD method, the composition contains not only Si, O, and N but also H contained by a raw material gas. There is a refractive index as a physical property reflecting the concentration of H as well as the concentrations of N and O. According to the present invention, it is preferable that a ratio of the concentration of N to the concentration of Si of the silicon oxide nitride film is in the above-mentioned range and that a refractive index to a wavelength of ~~623.8~~ 632.8 nm ranges from 1.5 to 1.8, more preferably, from 1.7 to 1.8.

Please replace the paragraph at page 20, lns. 21-27 with the following amended paragraph:

Also, there is a refractive index as a physical property reflecting the whole composition in addition to the above-mentioned ratios of compositions of nitrogen and oxygen to that of silicon, and it is necessary to adjust film forming conditions such that the refractive index of the insulating layer 101a to a wavelength of ~~623.8~~ 632.8 nm ranges from 1.5 to 1.8, more preferably, from 1.7 to 1.8, as shown in FIG. 3.